



Instructions for Form 8582-CR

Passive Activity Credit Limitations

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	3 hrs., 6 min.
Learning about the law or the form	4 hrs., 27 min.
Preparing the form	4 hrs., 25 min.
Copying, assembling, and sending the form to IRS	35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either **IRS** or the **Office of Management and Budget** at the addresses listed in the instructions of the tax return with which this form is filed.

A Change You Should Note

Personal service corporations and closely held C corporations subject to the passive activity rules should use new **Form 8810**, Corporate Passive Activity Loss and Credit Limitations, instead of **Form 8582**, Passive Activity Loss Limitations and **Form 8582-CR**, Passive Activity Credit Limitations.

General Instructions

Purpose of Form

Form 8582-CR is used to determine whether you have a passive activity credit for the current tax year (including any prior year unallowed credits) and, if so, how much credit is allowed for the current year and the amount that is unallowed and carried forward.

Who Must File

Form 8582-CR is filed by individuals, estates, and trusts with any of the following credits from passive activities:

- regular investment credit;
- rehabilitation investment credit;
- business energy credit;
- targeted jobs credit;
- alcohol fuels credit;
- research credit;
- low-income housing credit;
- credit for clinical testing expenses; and
- credit for producing fuel from a nonconventional source.

Overview of Form

Part I.—Computation of 1988 Passive Activity Credits.—Use Part I to combine your credits from passive activities to determine if you have credits from passive activities for 1988.

If your credits from all passive activities exceed the tax attributable to net passive income, you will have a passive activity credit for 1988. Generally, you have net passive income if line 3 of Form 8582 shows income. See the instructions for line 5 of Form 8582-CR for exceptions.

Part II.—Computation of the Special Allowance for Rental Real Estate Activities With Active Participation.—Use Part II to figure the maximum credit allowed if you have any credits (other than rehabilitation investment credits and low-income housing credits) from rental real estate activities with active participation. (See **Rental Activities** below for details.)

Part III.—Computation of Special Allowance for Rehabilitation Investment Credits and Low-Income Housing Credits From Rental Real Estate Activities.—Use Part III to figure the maximum credit allowed if you have any rehabilitation investment credits and low-income housing credits from rental real estate activities.

Part IV.—Computation of Passive Activity Credit Allowed.—Use Part IV to figure the amount of the passive activity credit (as determined in Part I) that is allowed for 1988 for all passive activities.

Passive Activity Credits

Passive activity credits are any of the credits listed above that come from:

- A trade or business (including a research and experimentation activity) in which you did not materially participate. See **Trade or Business Activities** on page 3.
- A rental activity (real estate or tangible personal property such as equipment). See **Rental Activities** on this page.

Passive Activities

There are two kinds of passive activities: trade or business activities in which you did not materially participate for the tax year, and rental activities regardless of your participation. See **Trade or Business Activities** on page 3 and **Rental Activities** below.

Caution: The passive activity credit rules limit credits from an "activity." Rules for identifying activities for purposes of the limitations will be provided in Temporary Regulations section 1.469-4T but had not yet been published at the time these instructions went to print.

The following are **not** passive activities:

1. Trade or business activities in which you materially participated for the tax year.

2. An interest in an oil or gas well drilled or operated pursuant to a working interest if at any time during the tax year you held the working interest directly or through an entity that did not limit your liability (such as a general partner interest in a partnership). This exception applies regardless of whether you materially participated in the activity for the tax year.

3. An activity of trading personal property for the account of owners of interests in the activity. See Temporary Regulations section 1.469-1T(e)(6).

Credits from activities that are not passive activities should not be entered on Form 8582-CR. But, they may be subject to other limitations.

Rental Activities

An activity is a rental activity if tangible property (real or personal) is used by customers or held for use by customers, and the gross income (or expected gross income) from the activity represents amounts paid (or to be paid) mainly for the use of the property, regardless of whether the use is under a lease, a service contract, or some other arrangement that is not called a lease.

A rental activity is a passive activity even if you materially participated.

Exceptions

An activity is **not** a rental activity if:

1. The **average period** of customer use of the rental property is seven days or less.

The **average period** of customer use is figured by dividing the total number of days in all rental periods by the number of rentals during the tax year.

2. The **average period** of customer use (see definition in 1) of the rental property is 30 days or less, and **significant personal services** were provided in connection with making the rental property available for customer use.

Significant personal services include only services performed by individuals (but, see **excluded services** below). In determining whether personal services are significant, all of the relevant facts and circumstances are taken into consideration. Facts and circumstances include the frequency of the services provided, the type and amount of labor required to perform the services, and the value of the services relative to the amount charged for use of the property.

Excluded services in connection with the use of rental property are:

- a. Services necessary to permit the lawful use of the rental property.
 - b. Services performed in connection with improvements or repairs to the rental property that extend the useful life of the property substantially beyond the average rental period.
 - c. Services provided in connection with the use of any improved real property that are similar to those commonly provided in connection with long-term rentals of high-grade commercial or residential property. (For example, cleaning and maintenance of common areas, routine repairs, trash collection, elevator service, and security at entrances).
3. **Extraordinary personal services** were provided in connection with making the rental property available for customer use.

Services provided in connection with making rental property available for customer use are **extraordinary personal services** only if the services are performed by individuals, and the customer use of the rental property is **incidental** to their receipt of the services.

4. The rental of property is **incidental** to an activity of holding property for investment if the main purpose for holding the property is to realize a gain from the appreciation of the property, and the gross rental income is less than the smaller of 2 percent of the **unadjusted basis** of the property or 2 percent of the fair market value of the property.

Unadjusted basis means the cost of the property without reducing it by depreciation or any other adjustment described in section 1016, that reduces basis.

The rental of property is **incidental** to a trade or business activity if:

- a. you own an interest in the trade or business activity at all times during the tax year; and
- b. the rental property was mainly used in the trade or business activity during the tax year or during at least two of the five preceding tax years; and
- c. the gross rental income from the property is less than the smaller of 2 percent of the unadjusted basis of the property or 2 percent of the fair market value of the property.

The rental of property during the tax year in which it is sold or exchanged (in a transaction in which gain or loss is recognized) is **incidental** to an activity of dealing in the property if at the time of the sale or exchange you held the property primarily for sale to customers in the ordinary course of a trade or business.

Lodging provided for the employer's convenience to an employee or the employee's spouse or dependents, is incidental to the activity or activities in which the employee performs services.

5. You customarily make the rental property available during defined business hours for nonexclusive use by various customers.

6. You provide property for use in a nonrental activity of a partnership, S corporation, or joint venture in which you own an interest.

If you meet any of the six exceptions listed above, your rental of the property is not a rental activity. You then must determine whether your rental of the property is a trade or business activity and, if so, whether you materially participated in the activity for the tax year (see **Trade or Business Activities and Material Participation** on page 3).

How To Report Credits from the Activities.—If the activity is a trade or business activity in which you did not materially participate, enter the credits from the activity in Worksheet 3 on page 5.

If you meet any of the exceptions listed above and your rental of the property is a trade or business activity and you materially participated in the activity, report the credits from the activity on the form you normally use.

If you did not meet any of the six exceptions, the rental activity is a passive activity. Special rules apply if you conduct the rental activity through a publicly traded partnership (PTP). See the PTP rules on page 8.

If the rental activity is not conducted through a PTP, the rental activity is entered in Worksheet 1, 2, or 3 on pages 4 and 5. Worksheet 1 is for rental real estate activities in which you actively participated (other than rental real estate activities with rehabilitation investment credits or low-income housing credits). However, married individuals who file separate tax returns but did not live apart all the time during the tax year, must use Worksheet 3 even if there was active participation.

Worksheet 2 is used for rental real estate activities with rehabilitation investment credits and low-income housing credits.

Worksheet 3 is for credits from trade or business activities and rental real estate activities without active participation.

See **Special Allowance for Credits From Rental Real Estate Activities With Active Participation and Special Allowance for Credits From Rehabilitation and Low-Income Housing Without Active Participation**, below.

Special Allowance for Credits From Rental Real Estate Activities With Active Participation

Generally, individuals with credits from rental real estate activities in which they actively participate may be allowed to offset the tax attributable to the \$25,000 special allowance, or a lesser amount if applicable. Under this rule, the \$25,000 amount, or the tax attributable to the \$25,000 amount in the case of credits, is allowed first against losses from rental real estate activities with active participation, then against credits from rental real estate activities with active participation, and then against rehabilitation investment credits and low-income housing credits from rental real estate activities. See the special allowance rules for rehabilitation investment credits and low-income housing credits from rental real estate activities, below.

Only individuals and certain estates qualify for the special allowance for rental real estate activities with active participation. Complete Part II of the form to figure the amount. The estate of a deceased taxpayer can qualify for the special allowance for the first two tax years of the estate following the death of the taxpayer if the decedent actively participated in the activity for the year of death. **Trusts and, except as provided by regulations, limited partners do not qualify for the special allowance and should not complete Part II of the form.**

Married individuals who lived apart at all times during the tax year may each qualify for the tax attributable to \$12,500 of the allowance, reduced by any of the special allowance allowed under the passive loss rules. **However, married individuals who file separate tax returns but did not live apart all the time during the taxable year do not qualify for any of the special allowance and should not complete Part II of the form.**

An estate that files a joint return with the surviving spouse is entitled to the tax attributable to \$25,000 of the allowance, reduced by any of the special allowance allowed under the passive loss rules. If the estate and the surviving spouse file separate returns, each may qualify for the tax attributable to \$12,500, reduced by any of the special allowance allowed under the passive loss rules if they qualify as active participants in rental real estate activities.

Complete Part I first to determine your credits from all rental real estate activities with active participation and your net passive activity credit. If line 6 shows an amount other than -0-, complete Part II if line 1d shows an amount and then complete Part III if line 2d shows an amount.

The allowance is reduced by 50% of the amount that your modified adjusted gross income exceeds \$100,000 (\$50,000 if married filing separately and you lived apart for the entire year). If modified adjusted gross income exceeds \$150,000 (\$75,000 if married filing separately and you lived apart for the entire year), none of the special allowance is available. See the instructions for lines 9 and 21 on page 5 for the definition of modified adjusted gross income.

Special Allowance for Credits From Rehabilitation and Low-Income Housing Without Active Participation

Caution: *You cannot claim the low-income housing credit on any qualified low-income housing project if you or any other individual use the transitional rule for the passive loss rules under section 502 of the Tax Reform Act of 1986.*

Rehabilitation investment credits and low-income housing credits from rental real estate activities may be allowed under the special allowance rule regardless of whether you actively participated in the rental real estate activities. Individuals can offset credits with the tax attributable to the \$25,000 special allowance, reduced by any of the special allowance allowed for losses and credits from rental real estate activities with active participation. Limited partners that are individuals or qualifying estates also qualify for this special allowance. The estate of a deceased taxpayer can qualify for the special allowance for the first two tax years of the estate following the death of the taxpayer if the decedent actively participated in the activity for the year of death. **Trusts do not qualify for the special allowance and should not complete Part III of the form.**

Married individuals who file separate tax returns and who lived apart at all times during the tax year may each offset credits with the tax attributable to \$12,500 of the special allowance, reduced by any of the special allowance allowed for losses and credits from rental real estate activities with active participation. **However, married individuals who file separate tax returns but did not live apart at all times during the tax year do not qualify for any of the special allowance and should not complete Part III of the form.**

An estate that files a joint return with the surviving spouse is entitled to credits on the

tax attributable to the \$25,000 special allowance (\$12,500 if filing separate returns), reduced by any of the special allowance allowed for losses or credits from rental real estate activities with active participation.

If line 6 shows an amount other than -0-, complete Part II if line 1d shows an amount. Also complete Part III if line 2d shows an amount.

The allowance is reduced by 50% of the amount that your modified adjusted gross income exceeds \$200,000 (\$100,000 if married filing separately and you lived apart for the entire year). If modified adjusted gross income exceeds \$250,000 (\$125,000 if married filing separately and you lived apart for the entire year), none of the special allowance is available. See the instructions for lines 9 and 21 on page 5 for the definition of modified adjusted gross income.

Trade or Business Activities

An activity is a trade or business activity if the activity is not a rental activity (as described above), and:

1. the activity involves the conduct of a trade or business (i.e., deductions from the activity would be allowable under section 162 if other limitations, such as the passive credit rules, did not apply); or
2. research or experimental expenditures in the activity are deductible if you choose to deduct rather than capitalize them.

Material Participation

Individuals.—You materially participated for the tax year in a trade or business activity if you satisfy one or more of the following tests:

1. You participated in the activity for more than 500 hours.
2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity).
3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other individual (including individuals who did not own any interest in the activity) for the year.
4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities during the year for more than 500 hours. A significant participation activity is any trade or business activity in which you participated for more than 100 hours during the year and in which you did not materially participate under any of the other material participation tests.
5. You materially participated in the activity for any 5 (whether or not consecutive) of the 10 preceding tax years. When determining whether you materially participated in tax years beginning before 1987 (other than a tax year of a partnership, an S corporation, an estate, or a trust ending after 1986), you materially participated only if you participated for more than 500 hours during the tax year.
6. The activity is a personal service activity in which you materially participated for any 3 (whether or not consecutive) preceding tax years. When determining whether you materially participated for tax years beginning before 1987 (other than a tax

year of a partnership, an S corporation, an estate, or trust ending after 1986), you materially participated only if you participated for more than 500 hours during the tax year.

An activity is a personal service activity if it involves the performance of personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting or any other trade or business in which capital is not a material income-producing factor.

7. Based on all of the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis.

You did not materially participate in the activity under this seventh test, however, if:

- a. you participated in the activity for 100 hours or less during the year; or
- b. any person besides yourself received compensation for performing services in the management of the activity; or
- c. any individuals beside yourself spent more hours during the tax year than you spent performing services in the management of the activity (regardless of whether the individual was compensated for the management services).

Caution: *Future regulations will provide additional rules for determining whether you materially participated under the seventh test.*

Participation.—Participation for purposes of the material participation test generally includes any work you did (without regard to the capacity in which you did it) in connection with an activity in which you owned (directly or indirectly, other than through a C corporation) an interest at the time you did the work. Work is not treated as participation, however, if it is not work that an owner of that type of activity would customarily do, and one of your main purposes for doing the work was to avoid the disallowance of losses or credits from the activity under the passive loss rules.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes:

- a. Studying and reviewing financial statements or reports on operations of the activity.
- b. Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use.
- c. Monitoring the finances or operations of the activity in a nonmanagerial capacity.

Participation of spouse.—If you are married for the tax year, your participation in an activity includes any participation in the activity during the tax year by your spouse, regardless of whether your spouse owned any interest in the activity and regardless of whether you and your spouse file a joint return for the tax year.

Proof of participation.—You may prove your participation in an activity by any reasonable means. You do not have to maintain contemporaneous daily time reports, logs, or similar documents if you can establish your participation by other reasonable means. Reasonable means for this purpose may include, but are not limited to, the identification of services performed over a period of time and the

approximate number of hours spent performing the services during that period, based on appointment books, calendars, or narrative summaries.

Limited partners.—If you owned your interest in an activity as a limited partner, you generally did not materially participate in the activity. You did materially participate in the activity, however, if you materially participated in the activity under test 1, 5, or 6 above for the tax year.

You are not treated as a limited partner, however, if you were a general partner in the partnership at all times during the partnership's tax year ending with or within your tax year (or, if shorter, during the portion of the partnership's tax year in which you directly or indirectly owned your limited partner interest).

Certain retired or disabled farmers and surviving spouse of farmers.—Certain retired or disabled farmers are treated as materially participating in a farming activity if they materially participated for a total of 5 years out of the 8 years before retirement or disability. Similarly, a surviving spouse is treated as materially participating in a farming activity if the real property used in the activity meets the estate tax rules for special valuation of farm property passed from a qualifying decedent and the surviving spouse actively manages the farm.

How To Report Credits from Trade or Business Activities

Trade or business activities with material participation.—If you materially participated in a trade or business activity, the activity is not a passive activity. Report the credits from the activity on the form you normally use.

Trade or business activities without material participation.—If you did not materially participate in a trade or business activity, the activity is a passive activity. In general, you must use Worksheet 3 on page 5 to determine the amount to enter on Form 8582-CR for each trade or business activity in which you did not materially participate. However, if you held the activity through a publicly traded partnership, special rules apply. See **Publicly Traded Partnerships (PTPs)** on page 8 for how to report credits from these activities.

Specific Instructions

Part I

Current Year Credits

Convert any current year qualified expenditures into credits before beginning Worksheet 1, 2, or 3.

Use the following forms:

Form 3468, Computation of Investment

Credit.—Complete Part I and the applicable lines in Part II if you have qualified investment property. Also complete Schedule B on page 2 of Form 3468 if you have qualified investment in energy property. Be sure to make any reduction under section 49(c) for any amounts on line 4 of both Part II and Schedule B, if applicable. See the Form 3468 instructions for those lines. The passive credits from line 8 of Part II of Form 3468 are the current year credits to enter in either column (a) or (b) of Worksheet 1, 2, or 3, whichever applies.

Form 5884, Jobs Credit.—Complete Part I, lines 1 through 6. Enter the passive credits from line 6 of Form 5884 in either column (a) or (b) of Worksheet 1, 2, or 3, whichever applies.

Form 6478, Credit for Alcohol Used as Fuel.—Complete lines 1 through 11 of Form 6478. Enter the passive credits from line 11 in either column (a) or (b) of Worksheet 1, 2, or 3, whichever applies.

Form 6765, Credit for Increasing Research Activities.—Complete lines 1 through 4 if you have qualified clinical testing expenses and lines 11 through 25 if you have qualified research expenses. Enter the passive credits from lines 4 and 25 in either column (a) or (b) of Worksheet 1, 2, or 3, whichever applies.

Form 8586, Low-Income Housing Credit.—Complete lines 1 through 8 of Form 8586. Enter the passive credits from line 6 in either column (a) or (b) of Worksheet 1, 2, or 3, whichever applies.

Credit for Producing Fuel from a Nonconventional Source.—Figure your credit from passive activities for producing fuel from a nonconventional source and enter the credit in either column (a) or (b) of Worksheet 1, 2, or 3, whichever applies.

See section 29 of the Code for more information on the credit for producing fuel from a nonconventional source.

Prior Year Unallowed Credits

Any disallowed credits from passive activities from 1987 are used to compute the current year passive activity credit. Enter the prior year unallowed credits from Worksheet 7 of your 1987 Form 8582-CR instructions in column (c) of Worksheet 1, 2, or 3, whichever apply.

Part I

Phase-In Rule

For tax years 1987 through 1990, the passive activity credit limitations are phased-in by allowing a declining percentage of the credits from pre-enactment interests in passive activities (net of any credits (including rehabilitation investment credits and low-income housing credits) that are allowed under the \$25,000 allowance for rental real estate activities). The percentage for tax years beginning in 1988 is 40 percent.

A pre-enactment interest is a qualified interest in a pre-enactment activity. A qualified interest is any interest in an activity that you held on October 22, 1986, and have held at all times since that date, or any interest in an activity that you acquired after October 22, 1986, under one or more written binding contracts that you were a party to on October 22, 1986, and that you have held at all times since you acquired the interest.

An activity is a pre-enactment activity if any person was conducting the activity on October 22, 1986, or at least 50 percent (by value) of the property used in the activity during the tax year was either in existence or under construction on August 16, 1986, or acquired or constructed by any person under a written binding contract in effect on August 16, 1986.

In Worksheets 1, 2, and 3, report credits from pre-enactment interests separately from other interests in activities. See Temporary Regulations section 1.469-11T(c) for more information on pre-enactment interests and the phase-in rule.

Note: *The worksheets and the instructions refer to "activities acquired before 10-23-86" and "activities acquired after 10-22-86." An "activity acquired before 10-23-86" is a pre-enactment interest in an activity, and an "activity acquired after 10-22-86" is an interest in an activity other than a pre-enactment interest.*

Computation of 1988 Passive Activity Credits

Lines 1a through 1d.—Individuals and qualifying estates (described below) who actively participated in rental real estate activities (other than rental real estate activities with rehabilitation investment credits or low-income housing credits) should include the credits from these activities on lines 1a through 1d. Use Worksheet 1 to figure the amounts to enter on lines 1a, 1b, and 1c.

See **Special Allowance for Credits from Rental Real Estate Activities with Active Participation** on page 2.

Caution: *Include the credits in Worksheet 3 and on lines 3a, 3b, and 3c, but not on lines 1a, 1b, and 1c, if you were married filing a separate return and lived with your spouse at any time during the year, even if you actively participated.*

A qualifying estate is one that is treated as actively participating for the 2 tax years of the estate following the death of the taxpayer if the taxpayer actively participated in the rental real estate activity for the tax year he or she died.

Lines 2a through 2d.—Individuals, including limited partners, and qualifying estates (described above) who had rehabilitation investment credits or low-income housing credits from rental real estate activities should include the credits from those activities on lines 2a, 2b, and 2c.

Caution: *Include the credits in Worksheet 3 and on lines 3a, 3b, and 3c, but not on lines 1a, 1b, and 1c, if you were married filing a separate return and lived with your spouse at any time during the year.*

A qualifying estate can claim the rehabilitation investment credit or low-income housing credit from rental real estate activities for the 2 tax years of the estate following the death of the taxpayer.

Lines 3a through 3d.—Individuals should include on lines 3a through 3d credits from passive activities which were not entered on lines 1a through 1d or lines 2a through 2d. Estates (other than qualifying estates) and trusts should include credits from **ALL** passive activities on lines 3a through 3d.

Lines 1, 2, and 3.—If you are using a different form to report credits from the same activity, keep them separate by listing the activity each time for each credit.

Line 5.—If line 3 of **Form 8582, Passive Activity Loss Limitations**, shows net income, or if you did not complete Form 8582 because you had net passive income, you will have to compute the tax attributable to the net passive income for line 5 of Form 8582-CR. If you have a loss on an entire disposition of your interest in a passive activity, be sure to reduce net passive income, if any, on line 3 of Form 8582 to the extent of the loss (but not below zero) and use any remaining net passive income in the computation below. If you had a net passive activity loss, enter -0- on line 5 and go on to line 6.

Compute the tax attributable to net passive income as follows:

Note: *When using taxable income in the following computation, it is not necessary to recompute items which are based on a percentage of adjusted gross income.*

- A. Taxable income including net passive income
- B. Tax on line A. Use tax table or tax rate schedules, whichever applies
- C. Taxable income without net passive income
- D. Tax on line C. Use tax table or tax rate schedules, whichever applies
- E. Subtract line D from line B and enter the result on line 5 of Form 8582-CR

Lines 1a, 1b, and 1c.—Use Worksheet 1 to figure the amounts to enter on lines 1a, 1b, and 1c. Line 1a is used for rental real estate activities with active participation acquired before 10-23-86, line 1b is used for those activities acquired after 10-22-86, and line 1c is used for prior year unallowed credits from rental real estate activities with active participation in both the prior year that the credit arose and the current tax year.

After you complete the worksheet below, enter the totals of columns (a), (b), and (c) on the corresponding lines of Form 8582-CR and then complete line 1d.

Note: Rental real estate activities that have rehabilitation investment credits or low-income housing credits should be entered on Worksheet 2 even if you actively participated in the activity.

Worksheet 1 for Lines 1a, 1b, and 1c (Keep for your records.)

Name of Activity	From Form	Activities acquired before 10-23-86	Activities acquired after 10-22-86	Prior Year Unallowed Credit	Total Credits
		(a) Credit line 1a	(b) Credit line 1b	(c) Credit line 1c	(d) Add cols. (a) and (c) or cols. (b) and (c)
Totals. Enter on lines 1a, 1b, and 1c of Form 8582-CR ►					

Lines 2a, 2b, and 2c.—Use Worksheet 2 to figure the amounts to enter on lines 2a, 2b, and 2c. Line 2a is used for rehabilitation investment credits and low-income housing credits from rental real estate activities acquired before 10-23-86, line 2b is used for activities acquired after 10-22-86, and line 2c is used for prior year unallowed credits.

After you complete the worksheet below, enter the total in columns (a), (b), and (c) on the corresponding lines of Form 8582-CR and then complete line 2d.

Worksheet 2 for Lines 2a, 2b, and 2c (Keep for your records.)

Name of Activity	From Form	Activities acquired before 10-23-86	Activities acquired after 10-22-86	Prior Year Unallowed Credit	Total Credits
		(a) Credit line 2a	(b) Credit line 2b	(c) Credit line 2c	(d) Add cols. (a) and (c) or cols. (b) and (c)
Totals. Enter on lines 2a, 2b, and 2c of Form 8582-CR ►					

Lines 3a, 3b, and 3c.—Use Worksheet 3 to figure the amounts to enter on lines 3a, 3b, and 3c. Line 3a is used for activities acquired before 10-23-86, line 3b is used for activities acquired after 10-22-86, and line 3c is used for prior year unallowed credits.

After you complete the worksheet below, enter the totals in columns (a), (b), and (c) on the corresponding lines of Form 8582-CR and then complete line 3d of Form 8582-CR.

Worksheet 3 for Lines 3a, 3b, and 3c (Keep for your records.)

Name of Activity	From Form	Activities acquired before 10-23-86	Activities acquired after 10-22-86	Prior Year Unallowed Credit	Total Credits
		(a) Credit line 3a	(b) Credit line 3b	(c) Credit line 3c	(d) Add cols. (a) and (c) or cols. (b) and (c)
Totals. Enter on lines 3a, 3b, and 3c of Form 8582-CR ►					

Line 6.—If line 6 is zero because the tax attributable to net passive income on line 5 is greater than your credits from passive activities on line 4, all of your passive activity credits are allowed. In this case, enter the amount from line 4 on line 40 and report the credits on the form you usually report them on.

Part II

Lines 9 and 21.—Modified adjusted gross income for purposes of lines 9 and 21 is computed without regard to taxable social security and railroad retirement benefits, the allowable deduction under section 219

for qualified retirement contributions for the taxable year, and any passive activity loss.

An overall loss from an entire disposition of an interest in a passive activity is included in modified adjusted gross income if you did not have any net income after combining net income and losses from all other passive activities (line 3 of Form 8582 was a loss). If you have net income when you combine all of the net losses and net income from all other passive activities, the overall loss from the activity disposed of is passive to the extent of the net income and

nonpassive to the extent that it exceeds the net income. Include the nonpassive portion of the loss in modified adjusted gross income.

Include any overall net income from passive activities from publicly traded partnerships and any net income from significant participation passive activities or from any other activity subject to the recharacterization of passive income rules under Temporary Regulations section 1.469-2T(f).

Line 14.—Figure the tax attributable to the amount on line 13 as follows:

Note: When using taxable income in the following computation, it is not necessary to recompute items which are based on a percentage of adjusted gross income.

- A. Taxable income
- B. Enter amount from line 15 of Form 8582
- C. Add lines A and B
- D. Tax on line C. Use tax table or tax rate schedules, whichever applies
- E. Enter amount from line C above
- F. Enter amount from line 13 of Form 8582-CR
- G. Subtract line F from line E
- H. Tax on line G. Use tax table or tax rate schedules, whichever applies
- I. Subtract line H from line D and enter the result on line 14 of Form 8582-CR

Part III

Line 20.—You can skip lines 20 through 25 if you completed Part II of this form and your modified adjusted gross income on line 9 in Part II was \$100,000 (\$50,000, if married filing separately and you lived apart for the entire year) or less. If this was the case, subtract line 15 from line 14 and enter that amount on line 26.

Line 26.—Figure the tax attributable to the amount on line 26 as follows:

Note: When using taxable income in the following computation, it is not necessary to recompute items which are based on a percentage of adjusted gross income.

- A. Taxable income
- B. Enter amount from line 15 of Form 8582
- C. Add lines A and B
- D. Tax on line C. Use tax table or tax rate schedules, whichever applies
- E. Enter the amount from line C above
- F. Enter amount from line 25 of Form 8582-CR
- G. Subtract line F from line E
- H. Tax on line G. Use tax table or tax rate schedules, whichever applies
- I. Subtract line H from line D and enter the result on line 26 of Form 8582-CR

Part IV

Computation of Passive Activity Credit Allowed

Line 32.—Figure the tax attributable to net income from interests acquired before October 23, 1986. Before making an entry on line A below, you may have to adjust the amount you get when you combine lines 1c and 2c of Form 8582. If you had significant participation passive activities or any other activity subject to the recharacterization of passive income rules and you made an adjustment to line 12 of Form 8582 for those activities, make the same adjustment here. If you had an overall loss from a pre-enactment activity you disposed of, recompute the loss without the prior year unallowed losses from that activity. If the result is net income, combine the net income with the total of lines 1c and 2c. If the total of lines 1c and 2c was net income and the overall loss figured without the prior year unallowed loss is a net loss, reduce the total of lines 1c and 2c by that net loss, but not below zero.

Note: When using taxable income in the following computation, it is not necessary to recompute items which are based on a percentage of adjusted gross income.

- A. Add lines 1c and 2c from Form 8582, and enter the result. If the result is a loss or -0- after making any adjustments mentioned above, skip the rest of this computation and enter -0- on line 32 of Form 8582-CR
- B. Taxable income
- C. Tax on line B. Use tax table or tax rate schedules, whichever applies
- D. Taxable income from line B
- E. Enter net income from line A
- F. Subtract line E from line D
- G. Tax on line F. Use tax table or tax rate schedules, whichever applies
- H. Subtract line G from line C. Enter this amount on line 32 of Form 8582-CR. This is the tax attributable to passive income from activities acquired before 10-23-86

Line 34a.—If you did not complete Form 8582, Passive Activity Loss Limitations, or if you did complete Form 8582 and lines 9 and 11 of that form were the same amount,

skip the following computation and enter the smaller of line 1a or line 14 of Form 8582-CR on line 34a.

- A. Enter line 11 of Form 8582-CR
- B. Enter line 11 of Form 8582
- C. Subtract line B from line A. If -0-, skip the rest of this computation and enter -0- on line 34a
- D. Divide line 14 of Form 8582-CR by line 13 of Form 8582-CR and enter the ratio
- E. Multiply line C by line D
- F. Enter the smaller of line 1a of Form 8582-CR or line E on this line and on line 34a of Form 8582-CR

Line 34b.—If you did not complete Form 8582, or if you did complete Form 8582 and lines 9 and 11 of that form were the same amount, skip the following computation and enter the smaller of line 2a or line 28 of Form 8582-CR on line 34b.

- A. Enter line 23 of Form 8582-CR
- B. Enter line 11 of Form 8582
- C. Subtract line B from line A. If -0-, skip the rest of this computation and enter -0- on line 34b
- D. Divide line 26 of Form 8582-CR by line 25 of Form 8582-CR and enter the ratio
- E. Multiply line C by line D
- F. Enter the amount, if any, from line F of the line 34a computation
- G. Subtract line F from line E
- H. Enter the smaller of line 2a of Form 8582-CR or line G here and on line 34b of Form 8582-CR

Line 40.—If you only have one type of credit, the amount on line 40 is the credit allowed for the year. This amount should be entered on the form that it is normally reported on. Your unallowed credit would be line 4 minus line 40.

Use the worksheets on pages 7 and 8 to figure how much of the credit on line 40 is allowed for each activity. You must keep a record of this unallowed amount and the activity to which it belongs to take the credit if it becomes allowable.

Instructions for Worksheet 4

Complete Worksheet 4 if you have an amount on line 1d of Form 8582-CR and you have credits from more than one activity.

Column (a).—Enter the credits from Worksheet 1, column (d), in column (a) of this worksheet.

Column (b).—Divide each of the credits shown in column (a) by the total of the credits in column (a) and enter the ratio for each of the activities in column (b). The total of all ratios should equal 1.00.

Column (c).—Multiply line 15 of Form 8582-CR by the ratios in column (b) and enter the result in column (c). If the total of this column is the same as the total of column (a), all of the credits for the activities in column (a) of this worksheet are allowed. Report them on the forms you normally report them on and complete Worksheet 5 if you have credits shown in Worksheets 2 and 3. If the total of column (a) is more than the total of column (c), complete column (d).

Column (d).—Subtract column (c) from column (a) and enter the results in this column. Also enter the name of the activities and the form the credit should be reported on in Worksheet 6 and enter the amount from column (d) of this worksheet in column (a) of Worksheet 6. Also complete Worksheet 5 if you have credits on line 2d of Form 8582-CR.

Worksheet 4 for Credits on Lines 1a, 1b, and/or 1c (Keep for your records.)

Name of Activity	Form To Be Reported on	(a) Credits (See instructions.)	(b) Ratios (See instructions.)	(c) Special Allowance (See instructions.)	(d) Subtract column (c) from column (a)
Totals			1.00		

Instructions for Worksheet 5

Complete Worksheet 5 if you have credits on line 2d of Form 8582-CR and you have credits from more than one activity.

Column (a).—Enter the credits from Worksheet 2, column (d), in column (a) of this worksheet.

Column (b).—Divide each of the individual credits shown in column (a) by the total of all of the credits in column (a) and enter the ratios for each of the activities in column (b). The total of all the ratios should equal 1.00.

Column (c).—Multiply line 29 of Form 8582-CR by the ratios in column (b) and enter the result in column (c). If the total of this column is the same as the total of column (a), all of the credits for the activities in column (a) of this worksheet are allowed. Report them on the forms you normally report them on and complete Worksheet 6 if you have credits shown in Worksheet 3 and/or amounts in column (d) of Worksheet 4. If the total of column (a) is more than the total of column (c), complete column (d).

Column (d).—Subtract column (c) from column (a) and enter the results in this column. Also enter the name of the activities and the form the credit should be reported on in Worksheet 6 and enter the amount from column (d) of this worksheet in column (a) of Worksheet 6.

Worksheet 5 for Credits on Lines 2a, 2b, and/or 2c (Keep for your records.)

Name of Activity	Form To Be Reported on	(a) Credits (See instructions.)	(b) Ratios (See instructions.)	(c) Special Allowance (See instructions.)	(d) Subtract column (c) from column (a)
Totals			1.00		

Instructions for Worksheet 6

Complete Worksheet 6 if you have amounts in column (d) of Worksheets 4 and/or 5 or amounts in Worksheet 3.

Column (a).—Enter the amounts, if any, from column (d) of Worksheets 4 and 5. Also enter amounts from column (d) of Worksheet 3.

Column (b).—Divide each of the credits in column (a) by the total of all of the credits in column (a). The total of all the ratios should equal 1.00.

Column (c).—Complete the following computation:

- A. Enter line 4 of Form 8582-CR
- B. Enter line 40 of Form 8582-CR
- C. Subtract line B from line A

Multiply line C by the ratios in column (b) and enter the results in column (c). Complete Worksheet 7 to determine the credits allowed for 1988.

Worksheet 6 —Allocation of Unallowed Credits (Keep for your records.)

Name of Activity	Form To Be Reported on	(a) Credits (See instructions.)	(b) Ratios (See instructions.)	(c) Unallowed Credits (See instructions.)
Totals			1.00	

Instructions for Worksheet 7

Column (a).—Enter all of the activities shown in Worksheet 6. The credits entered in column (a) of this worksheet should be the credits shown in column (d) of Worksheets 1, 2, and 3 for the activities listed in Worksheet 6.

Column (b).—Enter the amounts from column (c) of Worksheet 6 in this column. These are your **unallowed credits for 1988**. Keep a record of these amounts so the credits can be used in a subsequent year.

Column (c).—Subtract column (b) from column (a). These are the **credits allowed for 1988**. The amounts in this column should be reported on the forms you usually report the credits on.

Worksheet 7—Allowed Credits (Keep for your records.)

Name of Activity	Form To Be Reported on	(a) Credits (See instructions.)	(b) Unallowed Credits (See instructions.)	(c) Allowed Credits (See instructions.)
Totals	▶			

Reporting Allowed Credits on Your Tax Return

Enter any passive activity general business credits allowed in column (c) of Worksheet 7 on the applicable line in Part I of **Form 3800**, General Business Credit, and to the left of the entry space write, "**PAC**." If you also have current year nonpassive credits to enter on Form 3800, combine the passive and nonpassive credits and enter the amount on the appropriate line. To the left of the entry space write, "**PAC**" and the amount of the passive credit.

If you do not have to use Form 3800, enter the passive activity credit on the "current year credit line" of the appropriate form (for example, line 8, Part II of Form 3468 or line 8, Part I of Form 8586). To the left of the entry space, write "**PAC**" and the amount of the passive activity credit allowed if you also have nonpassive activity credits included on the same line.

If you have an allowed passive credit for fuel from a nonconventional source, see section 29 for limitations and adjustments to the credit. Attach a separate schedule showing how you figured the credit to your tax return. If you have both passive and nonpassive credits, combine the credits before applying the limitations and adjustments. Report the credit on the line specified by the instructions for the tax return you file.

Credits From Publicly Traded Partnerships

A credit from a passive activity of a publicly traded partnership is allowed to the extent of net income from passive activities from that partnership. In addition, if the credit is from a rehabilitation investment credit or low-income housing credit from a rental real estate activity, the credit is allowed to the extent of the remaining \$25,000 special allowance. Before the credits can be applied to the \$25,000 (or less, if applicable) special allowance, the special allowance is reduced by the amount used under the passive loss rules and the amount used for credits which were not from a publicly traded partnership.

The transitional phase-in rule applies to passive activity credits from publicly traded partnerships which were acquired before October 23, 1986. See **Phase-In Rule** on page 4 of these instructions to see if interests acquired after that date are eligible for the phase-in rule.

Page 8

Since the credits from publicly traded partnerships cannot be offset by the tax attributable to net income from other passive activities or the tax attributable to net income from other publicly traded partnerships, credits from these partnerships cannot be included on Form 8582-CR. A separate computation must be made to find how much of the credits are allowed. Use the following steps to compute the amount allowed and unallowed. You may be able to skip some of the steps below. Here is a list of what the steps compute.

(1) Steps 1 through 3 are used to compute tax attributable to net income from passive activities of the partnership. You can skip Steps 1 through 3 if your partnership does not have both a credit (including prior year unallowed credits) and net income from passive activities.

(2) Steps 4 and 5 are used to compute the special allowance for rehabilitation and low-income housing rental real estate interests. If you **do not** have rehabilitation investment tax credits or low-income housing credits from the current year or prior year unallowed credits, skip Steps 4 and 5.

(3) Steps 6 through 13 are used to compute the phase-in rule for interests acquired before October 23, 1986. If all of your partnership interests were acquired after October 22, 1986, skip Steps 6 through 13.

(4) Steps 14 and 15 compute the credits allowed and unallowed for each publicly traded partnership. Report the allowed credits on the form that they are normally reported on and keep a record of the unallowed credits for use in a future year.

Computation of Passive Activity Credits Allowed for Publicly Traded Partnerships

Step 1.—Calculate tax attributable to net income from passive activities for each partnership with passive activity credits from either the current year or prior year unallowed credits.

Step 2.—Use the smaller of the tax attributable to net income from passive activities of the partnership or the credit (including prior year unallowed credits) from passive activities of the partnership as the amount allowed.

Step 3.—Reduce any rehabilitation investment credits and low-income housing credits from rental real estate activities by any tax attributable to net income from

passive activities from those partnerships which was figured in Steps 1 and 2.

Step 4.—Figure the \$25,000 special allowance available for rehabilitation investment credits and low-income housing credits from rental real estate activities. This is done by computing the tax attributable to the \$25,000 special allowance after it has been reduced by the amount used under the passive loss rules (line 9 of Form 8582), and the amount used for credits which were not from publicly traded partnerships (lines 15 and 29 of Form 8582-CR).

Note: If you completed Part III of Form 8582-CR, you can skip this computation and get the answer for this step by subtracting line 29 from line 28.

Step 5.—Rehabilitation investment credits and low-income housing credits from rental real estate activities allowed under the \$25,000 special allowance rule are the smaller of Step 3 or Step 4. Allocate the special allowance to partnerships with rehabilitation investment credits and low-income housing credits from rental real estate activities.

Step 6.—Add all of the current year credits from interests acquired before 10-23-86. Do not include prior year unallowed credits.

Step 7.—Add the credits allowed in Step 2 and Step 5 for interests acquired before 10-23-86. If Step 5 includes interests acquired before 10-23-86 and interests acquired after 10-22-86, use only the credits allowed for the interests acquired before 10-23-86.

Step 8.—Subtract Step 7 from Step 6.

Step 9.—Total credits (including prior year unallowed credits) from all publicly traded partnerships. (Include credits from interests acquired before and after 10-23-86).

Step 10.—Add Steps 2 and 5.

Step 11.—Subtract Step 10 from Step 9.

Step 12.—Enter the smaller of Step 8 or Step 11.

Step 13.—Multiply Step 12 by 40%.

Step 14.—Add Steps 2, 5, and 13. These are the credits allowed from passive activities of publicly traded partnerships.

Step 15.—Figure the allowed and unallowed credits for each partnership. Report the allowed credits on the form that they are normally reported on and keep a record of the unallowed credits for use in a future year.

Example: Taxpayer A has interests in 5 publicly traded partnerships.

1. Partnership A is a pre-enactment interest, has net income from passive activities of \$950, \$400 current year rehabilitation investment credit from a rental real estate activity, and a \$37 prior year unallowed rehabilitation investment credit.
2. Partnership B is a pre-enactment interest, has a net loss from passive activities of (\$1,500), a current year \$300 low-income housing credit from a rental real estate activity, and a \$131 prior year unallowed low-income housing credit.
3. Partnership C is a pre-enactment interest, has net income from passive activities of \$560, and a \$75 current research credit.
4. Partnership D is a pre-enactment interest, has a net loss from passive activities of (\$3,500), and a prior year unallowed low-income housing credit of \$66 from a rental real estate activity.
5. Partnership E is a post-enactment interest, has net loss from passive activities of (\$880), and a \$68 prior year unallowed rehabilitation investment credit from a rental real estate activity.

Taxpayer A would figure the credits from publicly traded partnerships as follows:

Step 1 and Step 2.—Calculate tax attributable to net income from passive activities from each partnership with credits.

Partnerships A and C have net income from passive activities and credits.

Taxpayer A has taxable income of \$97,000 and modified adjusted gross income (not including a passive activity loss of \$22,150) of \$112,000.

a. Credit from Partnership A (current and prior year unallowed)	437
b. Taxable income.	97,000
c. Tax on line b. Use tax table or tax rate schedules, whichever applies	24,548
d. Taxable income without net income from passive activities of Partnership A (\$97,000 – \$950)	96,050
e. Tax on line d. Use tax table or tax rate schedules, whichever applies	24,234
f. Subtract line e from line c	314
g. Enter the smaller of line a or line f.	314

Taxpayer A would repeat the above computation for Partnerships C. Tax attributable to net income from passive activities for Partnership C is \$75 (the smaller of tax attributable to net income from the passive activity (\$185) or the research credit (\$75)).

Partnerships	Credits	Allowed Credits	Remaining Credits
Partnership A	437	314	123
Partnership C	75	75	-0-
Total. ▶	512	389	123

Step 3.—Reduce any rehabilitation investment credits and low-income housing credits from rental real estate activities by any tax attributable to net income from passive activities of those partnerships which were figured in Steps 1 and 2.

Partnerships	Rehabilitation Investment Credits and Low-income Housing Credits		Credits allowed in Steps 1 and 2	Remaining Credits
	Credits	Housing Credits		
Partnership A	437		314	123
Partnership B	431		-0-	431
Partnership D	66		-0-	66
Partnership E	68		-0-	68
Totals ▶	1,002		314	688

Step 4.—Figure the \$25,000 special allowance available for rehabilitation investment credits and low-income housing credits from rental real estate activities. This is done by computing the tax attributable to the \$25,000 special allowance after it has been reduced by the amount used under the passive loss rules (line 9 of Form 8582), and the amount used for credits which were not from publicly traded partnerships (lines 15 and 29 of Form 8582-CR).

a. Taxable income	97,000
b. Enter amount from line 15 of Form 8582	7,150
c. Add lines a and b	104,150
d. Tax on line c. Use tax table or tax rate schedules, whichever applies	26,907
e. Enter amount from line c, above	104,150
f. Enter amount from line 25 of Form 8582-CR	10,000
g. Subtract line f from line e.	94,150
h. Tax on line g. Use tax table or tax rate schedules, whichever applies	23,607
i. Subtract line h from line d	3,300
j. Enter amount from line 30 of Form 8582-CR	3,200
k. Subtract line j from line i. This is the tax attributable to the remaining special allowance	100

Step 5.—Rehabilitation investment credits and low-income housing rental real estate activities credits allowed under the \$25,000 special allowance rule are the smaller of Step 3 or Step 4. Allocate the special allowance to the partnerships with rehabilitation investment credits and low-income housing credits from rental real estate activities.

Step 3	688
Step 4	100
Smaller of Step 3 or Step 4 ▶	100

Allocation of the Special Allowance to Partnerships with Rehabilitation and Low-Income Housing Rental Real Estate Credits

Partnerships	Remaining Credits after Step 3	Ratio	Credits Allowed from Step 5	Remaining Credits
Partnership A	123	.17878	18	105
Partnership B	431	.62645	63	368
Partnership D	66	.09593	9	57
Partnership E	<u>68</u>	<u>.09884</u>	<u>10</u>	<u>58</u>
Totals	► 688	1.0000	100	588

Step 6.—Add all of the current year credits from pre-enactment interests.

Partnerships	Credits
Partnership A	400
Partnership B	300
Partnership C	75
Partnership D	<u>-0-</u>
Total	► 775

Step 7.—Add the credits allowed in Step 2 and Step 5 for pre-enactment interests.

1. Credits allowed in Step 2 attributable to pre-enactment interests	389
2. Credits allowed in Step 5 for pre-enactment interests	<u>90</u>
3. Add lines 1 and 2	<u>479</u>

Rehabilitation investment and low-income housing credits of 479 are allowed for rehabilitation and low-income housing rental real estate pre-enactment interests.

Step 8.—Subtract Step 7 from Step 6.

1. Amount from Step 6	775
2. Amount from Step 7	<u>479</u>
3. Subtract line 2 from line 1	<u>296</u>

296 of the credits from pre-enactment interests are remaining after allowing tax attributable to net income from passive activities and the special allowance.

Step 9.—Total current and prior year unallowed credits from all publicly traded partnerships.

Partnerships	Credits
Partnership A	437
Partnership B	431
Partnership C	75
Partnership D	66
Partnership E	<u>68</u>
Total	► 1,077

Step 10.—Add Steps 2 and 5.

1. Tax attributable to net income from passive activities of all partnerships with net income from passive activities—Step 2	389
2. Tax attributable to the special allowance for all rehabilitation and low-income housing rental real estate interests—Step 5	<u>100</u>
3. Add lines 1 and 2. Total credits allowed due to tax attributable to net income from passive activities and the special allowance	<u>489</u>

Step 11.—Subtract Step 10 from Step 9.

1. Total credits from all publicly traded partnerships—Step 9	1,077
2. Total credits allowed due to tax attributable to net income from passive activities and the special allowance—Step 10	<u>489</u>
3. Subtract line 2 from line 1. Total remaining credits from all publicly traded partnerships	<u>588</u>

Step 12.—Enter the smaller of Step 8 or Step 11.

1. Total remaining credits from pre-enactment interests—Step 8	296
2. Total remaining credits from all interest—Step 11	<u>588</u>
3. The smaller of Step 8 or Step 11 is	<u>296</u>

Step 13.—Multiply amount from Step 12 by 40%.

Amount from Step 12	296
	<u>× .4</u>
	<u>118</u>

Step 14. —Add Steps 2, 5, and 13. These are the credits allowed from publicly traded partnerships.	
1. Credits allowed because of tax attributable to net income from passive activities—Step 2	389
2. Credits allowed because of the special allowance—Step 5	100
3. Credits allowed because of phase-in—Step 13	<u>118</u>
4. Add lines 1, 2, and 3. Total credits allowed	607
Step 15. —Figure the credits allowed and unallowed for each publicly traded partnership.	

Partnerships	(a) Credits (Current year and prior year unallowed)	(b) Allowed in Step 2	(c) Allowed in Step 5	(d) Allowed in Step 13	(e) Allowed Credits (Add cols. (b), (c), and (d).)	(f) Unallowed Credits (Subtract col. (e) from col. (a).)
Partnership A	437	314	18	21	353	84
Partnership B	431	-0-	63	74	137	294
Partnership C	75	75	-0-	-0-	75	-0-
Partnership D	66	-0-	9	11	20	46
Partnership E	<u>68</u>	<u>-0-</u>	<u>10</u>	<u>12</u>	<u>22</u>	<u>46</u>
Totals	1,077	389	100	118	607	470